



IRS 1099-MISC Tax Reporting Important Information for Agency Program Coordinators and Convenience Checkwriters



- IRS Form 1099 must be issued to recipients of payments made by a checkwriter. Only certain categories of payments are reported: services, rent, medical, training, maintenance fees, instructors, teachers, speakers, etc. (see user manual at the website)
- Data is to be reported to the Defense Finance and Accounting Service (DFAS) via the 1099 Tax Reporting Program on the internet. (see website address below)
- Any dollar amount of payment **MUST** be reported! We will summarize all payments to arrive at the \$600 threshold established by the IRS.
- Payments are to be reported on a **CALENDAR** year basis. (January-December)
- A User ID and password must be issued to each Agency Program Coordinator (APC) **and** checkwriter/account holder (AH) to access the website.
- System access forms and instructions can be found at the link at the website address: <https://dfas4dod.dfas.mil/systems/1099> **Please read and follow them carefully!!!!**
- A user manual is also available at the link at the website.
- DFAS point of contact is : Gayla Vincent, Phone #: 614-693-7943 or DSN 869-7943
- Email address: cco.checks@dfas.mil

DEADLINE TO HAVE ALL DATA INPUT IS DECEMBER 31, 2002 !!!!